CAMS Accounting Classification Code Structure (ACCS)

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Chapter 2 Accounting Classification Code Structure (ACCS)

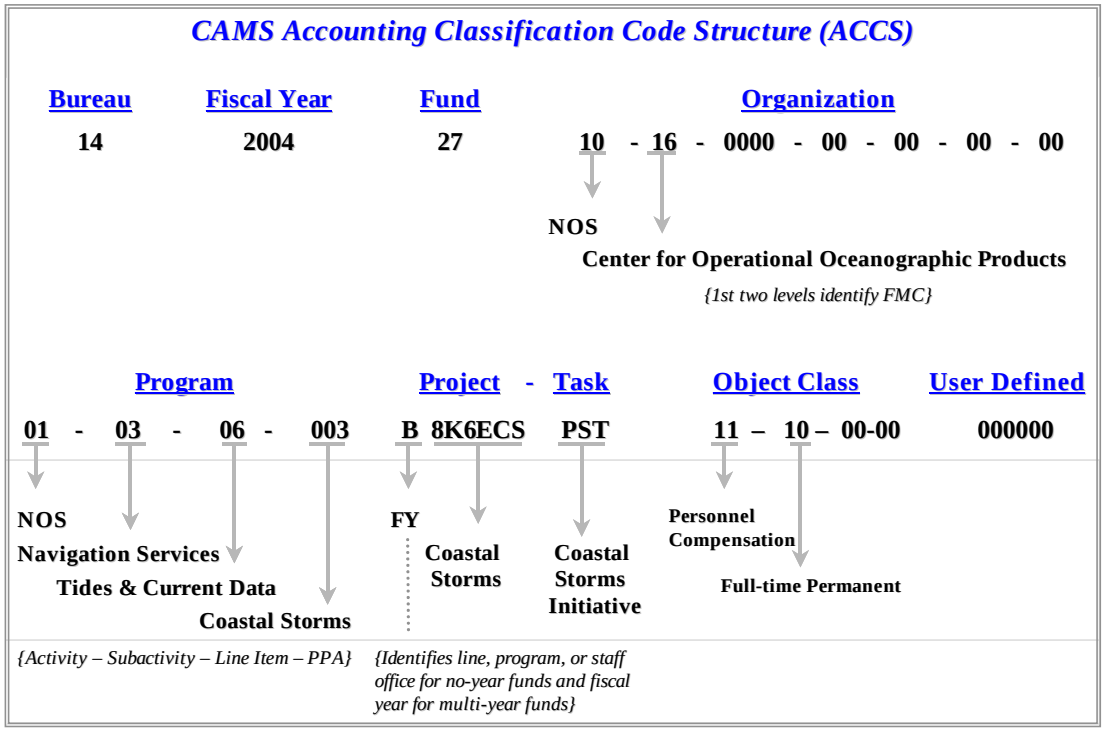
CAMS uses a standard ACCS structure composed of nine individual elements: Bureau Code, Fiscal Year, Fund, Organization, Program, Project, Task, Object Class, and a User-Defined Field. The CAMS accounting classification code structure (ACCS) applies to all DOC bureaus utilizing CAMS.

Values are required for each ACCS component and the CFS automatically validates the ACCS as part of the data entry process. A complete ACCS is required for each transaction entered in the Core Financial System (CFS) and other CAMS modules. The system generates the applicable general ledger entries based on the module, screen, document type, and ACCS values.

CAMS provides flexibility to establish funds control at various levels which ensure that available funds are not exceeded. The system uses the accounting classification code structure to verify funds availability for commitment, obligation, and accrual transactions.

2.1 NOAA ACCS Example

The following illustrates the CAMS ACCS for NOAA:



The CAMS ACCS is composed of alpha and numeric data element values, as illustrated below:

Account Classification Code Structure
(A - Alpha Numeric N - Numeric)

Bureau	Organization	FY	Fund Code	Program	Project - Task	Object Class	User Defined
NN	AA-AA-AAAA-NN-NN-NN-NN	NNNN *or* NN	NN	NN-NN-NN-NNN	AAAAAAA - AAA	NN-NN-NN-NN	NNNNNN

2.2 CAMS ACCS Components

This section provides a description for each of the individual ACCS elements, along with a reference to the applicable CAMS maintenance screen(s). All applicable maintenance screens must be established prior to utilizing a specific account code. CAMS utilizes a standard ACCS structure composed of the following individual elements:

- ♦Bureau Code
- ♦Organization
- ♦Fiscal Year
- ♦Fund
- ♦Program
- ♦Project - Task
- ♦Object Class
- ♦User-Defined Field

Certain ACCS elements will be populated based on defaults or values entered in previous fields. For example, Fund and Program codes will be determined based on the Project-Task entered by a user. Default values may be established for the bureau, fiscal year, and organization.

The following subsections provide a description for each of the individual ACCS elements and applicable maintenance screen.

2.2.1 Bureau Code

The CFS identifies bureaus based on Department of Treasury assigned codes. Prior to using a bureau code, it must be established on the Bureau Code Maintenance Screen (GL004) in CFS. The code assigned to NOAA is 14, which is usually the default value on most screens. However, other bureau codes are valid for use as NOAA provides financial management cross-servicing to other agencies.

2.2.2 Organization Code

CAMS uses the National Finance Center (NFC) assigned organization code structure. The CAMS organization code consists of seven levels. Although certain organizations may be broken down further, most organizations within NOAA normally utilize up to the 4th level of the organization code. However, since all seven levels of the organization code must be populated, remaining segments are zero filled.

As shown in the illustration below, the 1st level of the organization code identifies the applicable line, program, or staff office:

Organization Code – 1st Position	
NOAA	***BIS***
01 Office of the Under Secretary 06 NOAA Finance & Administration 08 NOAA Marine & Aviation Operations 10 National Ocean Service 20 National Weather Service 30 National Marine Fisheries Service 40 National Environmental Satellite, Data, & Information Service 50 Office of Oceanic & Atmospheric Research	40 Office of the Under Secretary 41 Director of Administration 42 Export Administration 43 Office of Assistant Secretary for Export Enforcement 44 Office of Assistant Secretary for Export Administration

Organization codes are established on the Organization Code Maintenance Screens (GL040 thru GL046); separate screens are used for each level of the organization code which provide links to previous levels. Each level of the organization code consists of 2 positions except for the 3rd level which includes 4 positions.

> ***NOTE:*** *The first segment of the CAMS organization code identifies a line office, and when combined with the second segment, identifies an FMC.*

2.2.3 Fiscal Year

The fiscal year is recorded as part of each transaction within the CFS. Although the system maintains the 4 digit fiscal year, a 2-digit FY code is displayed on certain CAMS screens.

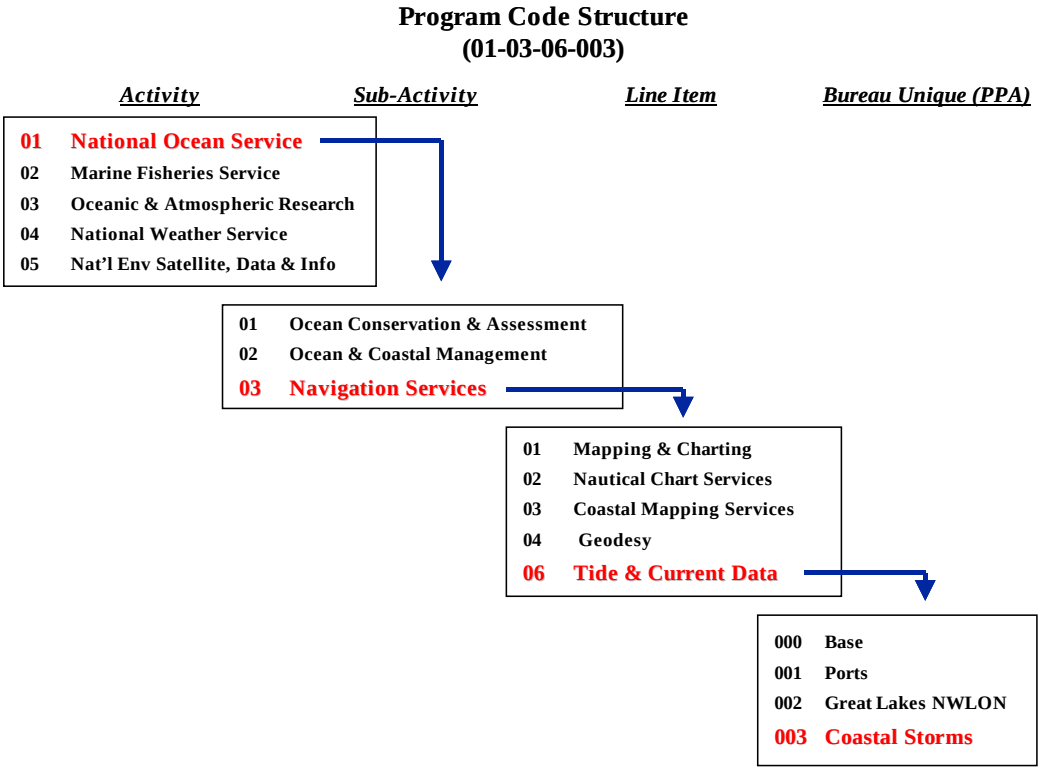
2.2.4 Fund Code

Within an appropriation, there may be multiple fund code identifiers. Appropriations may have multiple periods of availability which require different fund codes. Within CAMS, each fund has pre-defined relationships with program/project-task codes. During the data entry process, the applicable fund code will be populated based on the project specified by the user. Fund codes consist of two numeric digits which are established on the Fund Code Maintenance Screen (GL013) in CFS.

2.2.5 Program Code

The program code is composed of 4 segments which consist of 2 digits each for the activity, sub-activity, and line item and 3 digits for the bureau-unique segment. The bureau-unique segment may be used to identify a *Program, Project, and Activity* (PPA), which is any item below the line item or lowest level that is included in the funding table of the Conference Report.

The following example illustrates the Program Code Structure:



Programs may be associated with multiple fiscal years, fund codes, and project/task codes. Programs are established by fund code. Therefore, if one program is used by multiple fund codes, the program must be set up in each applicable fund.

Numerous projects may be associated with a program. During the data entry process, the applicable program code will be populated based on the project specified by the user. Program codes are established on the Program Code Maintenance Screens (GL047 thru GL050) in CFS; separate screens are used for each segment of the program code.

> ***NOTE:*** *If a program is used by multiple fund codes, the program must be established in each applicable fund.*

2.2.6 Project Code

Project codes are unique within a bureau and relate to only one fund and program combination. Project codes are established on the CFS Project Code Maintenance Screen (CM004) and consist of 7 positions. The 1st position of the Project Code identifies the applicable line, program, or staff office for no-year funds. For multi-year funds, the 1st position identifies the fiscal year; this character will change in subsequent years.

The following chart provides examples for multi-year and no-year funds:

Project Code – 1st Position	
No-Year Funds	***Multi-Year Funds***
Funds 01 & 16: 1 National Ocean Service 2 National Marine Fisheries Service 3 Office of Oceanic and Atmospheric Research 4 National Weather Service 5 National Environmental Satellite, Data & Information Service 6 NOAA Finance & Administration 7 NOAA Marine & Aviation Operations 9 Bureau of Industry & Security (formerly BXA)	Funds 23 & 24: A FY 2003 FY 2004 if using carryover Funds 27 & 28: B FY 2004 FY 2005 if using carryover

2.2.7 Task Code

Although a project is only linked to one program/fund, each project may have multiple tasks. Tasks are further breakdowns within a specific project. Task codes consist of 3 positions and are established on the task code pop-up window on the CFS Project Code Maintenance Screen (CM004). End dates can be established for each task on a project when further obligations should not be incurred. This applies to projects linked to programs no longer in the budget structure or completion of reimbursable projects.

> ***NOTE:*** *If a task is valid for any part of the fiscal year, it is valid for the entire fiscal year.*

2.2.8 Object Class

This element consists of 4 segments for object, sub-object, sub-subobject, and function codes. NOAA's current object class codes are equivalent to the object and sub-object within CAMS. Object classes consist of 2 numeric digits in each segment and are established on the Object Class Code Maintenance Screens (GL051 thru GL054) in CFS.

2.2.9 User-Defined Field

This element was provided to meet bureau-unique needs but is not used by NOAA at this time for accounting classification purposes. The default value for this field is a zero in each of the 6 positions. However, this field may be used by organizations, such as the Finance Office, for document routing by using employee identification numbers.

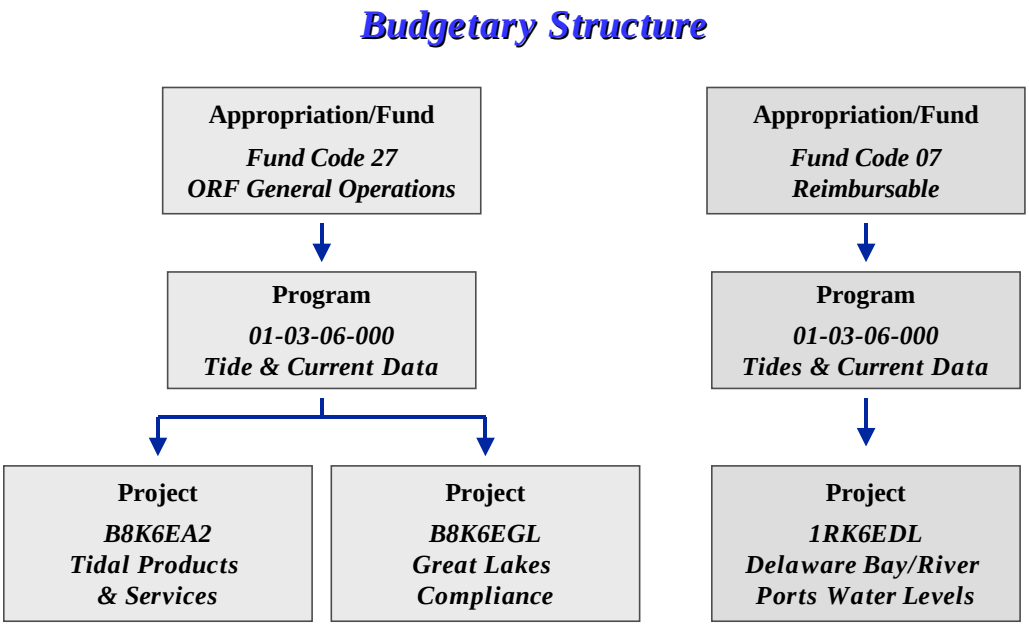
2.3 ACCS Component Relationships

All applicable maintenance screens must be established prior to utilizing a specific account code. The specific maintenance screens applicable to each individual ACCS component are referenced in Section 2.2 of this documentation. In order for an ACCS to be used, it must be a valid code in the CFS. Other CAMS modules are integrated with the CFS to provide the same type of ACCS validation. During the maintenance process, links are established between individual components of the ACCS.

2.3.1 Budget Structure Coding

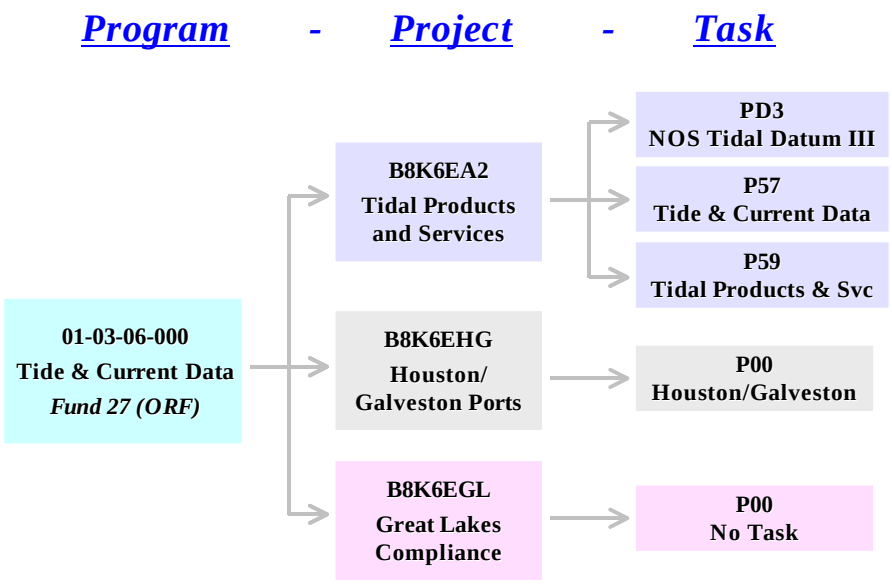
Programs may be associated with multiple fiscal years and fund codes. Therefore, if one program is used by multiple fund codes, the program must be set up in each applicable fund. Numerous projects/tasks may also be associated with a specific program. Programs are established within a specific fund and projects are linked to a fund/program combination. Tasks are further breakdowns within a project. During the data entry process, certain ACCS elements are populated based on values entered in previous fields. Specifying a particular Project code automatically determines the applicable Fund and Program codes based on the pre-defined relationships.

The following illustrates the budget structure coding relationships in CAMS:



2.3.2 CAMS Program-Project-Task Relationship

A program may have multiple projects and tasks. Project codes are unique within a bureau and relate to a single fund and program combination, but may have multiple tasks. Tasks are further breakdowns within a specific project. For NOAA, the default value for a task is *P00* with a title of *No Task* unless a specific title is entered. The following illustration depicts the relationship between CAMS Programs, Projects, and Tasks:



2.3.3 Project-Task Effective Dates

End dates can be established for each task to prevent incurring additional obligations. This applies to projects linked to programs that are no longer in the budget structure or upon completion of reimbursable projects. Tasks which are valid for any part of the fiscal year, are valid for the entire fiscal year. The following chart shows the impacts of various effective date combinations:

Effective Dates		FY	Notes
Begin	End		
01-JUN-2004	*Blank*	2004, 2005.....	Valid for 2004 and subsequent years
01-OCT-2003	*Blank*	2004, 2005.....	Valid for 2004 and subsequent years
01-OCT-2003	30-SEP-2004	2004	Valid for 2004 only
01-OCT-2003	30-JUN-2004	2004	Valid for all of 2004
01-JAN-2004	30-SEP-2004	2004	Valid for all of 2004
01-OCT-2000	30-SEP-2003	2001/2002/2003	Valid for 2001 thru 2003; not subsequent years
01-OCT-2000	31-MAY-2003	2001/2002/2003	Valid for 2001 thru 2003; not subsequent years